

2000

Insurance Description	Total Amortization of Premiums	Less: Capitalization	Other Expenses and Adjustments	Insurance Refunds	Returned Worker's Comp Checks	Total Expense	Allocated to Electric (2)
Auto Liability	28,862	(28,862)				-	
Workers Compensation	123,967	(38,702)			(30,878)	54,387	28,852
Excess Liability	95,585	(12,489)				83,096	44,083
Fiduciary Liability	4,968					4,968	2,636
Directors' and Officers' Liability	25,503					25,503	13,529
Injuries and Damages (1)	-		17,246			17,246	8,097
EPL	2,033					2,033	954
Total 925 Accounts	278,885	(80,053)	17,246	-	(30,878)	185,200	97,196
All Risk Property	21,640	(5,256)				16,384	10,524
Boiler and Machinery	11,281					11,281	7,246
Crime Bonds	2,174					2,174	1,396
Mobile Substations (3)	4,076					4,076	2,618
Total 924 Accounts	39,171	(5,256)	-	-	-	33,915	21,784

2000

Insurance Description	Total Amortization of Premiums	Total Premiums Paid	Difference	
Auto Liability	28,862	28,862	0	0
Workers Compensation	123,967	123,967	0	0
Excess Liability	94,550	94,550	0	0
Fiduciary Liability	6,003	6,003	0	0
Directors' and Officers' Liability	25,503	24,060	1,443	766
Injuries and Damages (1)	17,246	17,246	0	0
EPL	2,033	2,033	0	0
Total 925 Accounts	296,131	294,688	1,443 (4)	766
All Risk Property	21,640	25,157	(3,517)	(2,259)
Boiler and Machinery (5)	11,281			-
Crime Bonds	2,174	2,174	-	-
Mobile Substations	4,076	4,201	(125)	(80)
Total 924 Accounts	39,171	31,532	(3,642) (4)	(2,339)

(1) These are non-insurance items.

(2) Please refer to response AG - 1 -61 (1) and (2) for description of allocation process.

(3) Formerly "Transit".

(4) Amounts do not agree as premiums paid are charged to a prepaid insurance account and then amortized over the life of the policy term. The term is not always a calendar year.

(5) Boiler and Machinery (B&M) insurance policy terminated on 5/1/2000 and B&M coverage was included in All Risk Property insurance as of that date. Therefore, there was no B&M payment made in 2000, but the All Risk Property payments increase in 2000 over 1999 amounts.

2001

Insurance Description	Total Amortization of Premiums	Less: Capitalization	Other Expenses and Adjustments	Insurance Refunds	Returned Worker's Comp Checks	Total Expense	Allocated to Electric (2)
Auto Liability	21,336	(21,336)				-	
Workers Compensation	141,741	(55,267)			(4,941)	81,533	48,376
Excess Liability	91,812	(11,377)				80,435	45,751
Fiduciary Liability	5,212					5,212	2,965
Directors' and Officers' Liability	24,579					24,579	13,980
Injuries and Damages (1)	-		54,471			54,471	30,983
EPL	2,171					2,171	1,235
Total 925 Accounts	284,680	(87,981)	54,471	-	(4,941)	246,228	140,055
All Risk Property	31,234	(2,674)				28,561	18,302
Crime Bonds	1,966					1,966	1,260
Special Crime K-E	445					445	285
Mobile Substations (3)	4,085					4,085	2,617
Total 924 Accounts	37,730	(2,674)	-	-	-	35,056	22,464

2001

Insurance Description	Total Amortization of Premiums	Total Premiums Paid	Difference	
Auto Liability	21,336	21,336	-	-
Workers Compensation	153,859	153,859	-	-
Excess Liability	91,812	91,812	-	-
Fiduciary Liability	5,212	5,212	-	-
Directors' and Officers' Liability	24,579	28,386	(3,808)	(2,166)
Injuries and Damages (1)	54,471	54,471	-	-
EPL	2,171	2,171	-	-
Total 925 Accounts	351,268	355,076	(3,808) (4)	(2,166)
All Risk Property	31,234	39,169	(7,935)	(5,065)
Crime Bonds	1,966	2,142	(176)	(113)
Special Crime K-E	445	1,780	(1,335)	(855)
Mobile Substations	4,085	4,602	(517)	(331)
Total 924 Accounts	37,730	47,693	(9,963) (4)	(6,384)

(1) These are non-insurance items.

(2) Please refer to response AG - 1 -61 (1) and (2) for description of allocation process.

(3) Formerly "Transit"

(4) Amounts do not agree as premiums paid are charged to a prepaid insurance account and then amortized over the policy term. The term is not always a calendar year.